

EXHIBIT E26

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
Smith, Susan	04/15/06	E-mail discussion regarding hiring the BMC call center, additional resources and information available to be posted.	0.7	\$ 590.00	\$ 413.00
Kehl, Monty	04/16/06	Develop work plan, staffing requirements and personnel assignments for case.	1.6	620.00	992.00
Kehl, Monty	04/17/06	Assist M. Olson (USACM) and counsel to develop informational "script" and Q&A list for call-in line.	3.7	620.00	2,294.00
Kehl, Monty	04/17/06	Calls and e-mails with BMC to initiate call-in line for interested parties.	1.4	620.00	868.00
Smith, Susan	04/17/06	Discussion with J. Skidmore (BMC) regarding retention, claims, noticing, call center set up, and information of filing entities.	0.8	590.00	472.00
Allison, Tom	04/18/06	Meet with A. Landis (U.S. Trustee), S. Smith (MFIM) and L. Schwartzer (Schwartzer & McPherson) to discuss payroll issues, and other case issues.	0.9	650.00	585.00
Smith, Susan	04/18/06	Meet with A. Landis (U.S. Trustee), T. Allison (MFIM) and L. Schwartzer (Schwartzer & McPherson) to discuss payroll issues, and other case issues.	0.9	590.00	531.00
Smith, Susan	04/18/06	Select and forward documentation and information to BMC to set up call center and set up of USACM as client.	0.7	590.00	413.00
Smith, Susan	04/18/06	Review proposed communication to investors to be posted at BMC, discuss proof of claim/investment forms as indicated by Court.	0.7	590.00	413.00
Oriti, Joseph	04/19/06	Analyze and amend vendors mailing matrix for noticing.	1.8	330.00	594.00
Oriti, Joseph	04/19/06	Analyze and amend creditors mailing matrix for noticing.	1.7	330.00	561.00
Oriti, Joseph	04/19/06	Analyze and amend USA Diversified Trust Deed Fund equity holders mailing matrix for noticing.	2.9	330.00	957.00
Oriti, Joseph	04/19/06	Analyze and amend USA First Trust Deed Fund equity holders mailing matrix for noticing.	3.9	330.00	1,287.00
Smith, Susan	04/19/06	Participate in conference call with BMC team and S. Strong, (RQN), L. Schwartzer (Schwartzer & McPherson) regarding noticing, call center, commencement of case notice, proof of claim/investment forms.	1.2	590.00	708.00
Smith, Susan	04/19/06	Obtain signature and transmit BMC signed retention to BMC and RQN, transmit Nevada guidelines to BMC, transmit case information to BMC for posting.	0.3	590.00	177.00
Smith, Susan	04/19/06	Review notice lists prior to transmittal to BMC for accuracy and content.	0.9	590.00	531.00
Cadwell, Kristin	04/20/06	Research and gather financial information.	2.0	190.00	380.00
Oriti, Joseph	04/20/06	Analyze and amend USA Commercial Mortgage Company employee list mailing matrix for noticing.	1.4	330.00	462.00
Oriti, Joseph	04/20/06	Analyze and amend USA Commercial Mortgage Company investors mailing matrix for noticing.	3.9	330.00	1,287.00
Smith, Susan	04/20/06	Check noticing files prior to transmittal to BMC.	0.4	590.00	236.00
Smith, Susan	04/20/06	Discussion with attorneys, M. Olson (USACM), BMC regarding call center issues, Q&A's, solutions to reduce angry callers.	1.2	590.00	708.00
Smith, Susan	04/20/06	Review BMC call log.	0.4	590.00	236.00
Oriti, Joseph	04/21/06	Prepare Company and case professionals contact list.	1.4	330.00	462.00
Oriti, Joseph	04/21/06	Analyze and amend USA Commercial Mortgage Company investors mailing matrix for noticing.	2.9	330.00	957.00
Oriti, Joseph	04/21/06	Research and gather basic financial information and historical documents	2.1	330.00	693.00
Oriti, Joseph	04/21/06	Analyze and amend USA First Trust Deed Fund equity holders mailing matrix for noticing.	1.8	330.00	594.00
Reed, James	04/21/06	Meet with Nevada state Mortgage Lending Department, T. Allison (MFIM) to discuss condition of loan portfolio and methodology behind 13-week cash forecast.	2.0	430.00	860.00
Allison, Tom	04/24/06	Update call with counsel and M. Kehl (MFIM) on case.	1.7	650.00	1,105.00
Kehl, Monty	04/24/06	Update call with counsel and T. Allison (MFIM) on case.	1.7	620.00	1,054.00

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Name	Date	Description	Hours	Rate	Fees
Kehl, Monty	04/24/06	Make calls to contacts at Bank of America to identify resource for opening DIP accounts.	0.7	620.00	434.00
Oriti, Joseph	04/24/06	Analyze and prepare officers and directors of USA Commercial Mortgage Company from January 1, 2000 to present per the request of the U.S. Trustee.	1.5	330.00	495.00
Oriti, Joseph	04/24/06	Analyze and prepare officers and directors from January 1, 2000 to present per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/24/06	Analyze and prepare officers and directors from January 1, 2000 to present per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/24/06	Analyze and prepare officers and directors from January 1, 2000 to present per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/24/06	Analyze and prepare officers and directors of USA Securities from January 1, 2000 to present per the request of the U.S. Trustee.	1.4	330.00	462.00
Smith, Susan	04/24/06	Discuss Nevada auditor requirements with M. Olson (USACM); and Research information request.	0.7	590.00	413.00
Allison, Tom	04/25/06	Update call with counsel and M. Kehl (MFIM) on case.	2.1	650.00	1,365.00
Allison, Tom	04/25/06	Meet with S. Eckhardt of Nevada Mortgage Lending Division regarding banking issues, loan ledger issues and motions to be heard.	0.7	650.00	455.00
Kehl, Monty	04/25/06	Update call with counsel and T. Allison (MFIM) on case.	2.1	620.00	1,302.00
Oriti, Joseph	04/25/06	Analyze and prepare Articles of Incorporation/Organization for USA Commercial Mortgage Company per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/25/06	Analyze and prepare DIP profile and post-petition bank account signature cards for Bank of America and per the request of the U.S. Trustee.	1.7	330.00	561.00
Oriti, Joseph	04/25/06	Analyze and prepare Articles of Incorporation/Organization per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/25/06	Analyze and prepare DIP profile and post-petition bank account signature cards for Bank of America and per the request of the U.S. Trustee.	1.8	330.00	594.00
Oriti, Joseph	04/25/06	Analyze and prepare Articles of Incorporation/Organization per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/25/06	Analyze and prepare DIP profile and post-petition bank account signature cards for Bank of America and per the request of the U.S. Trustee.	2.1	330.00	693.00
Oriti, Joseph	04/25/06	Analyze and prepare DIP profile and post-petition bank account signature cards for USA Securities, LLC for Bank of America and per the request of the U.S. Trustee.	1.9	330.00	627.00
Smith, Susan	04/25/06	Meet with S. Eckhardt of Nevada Mortgage Lending Division regarding banking issues, loan ledger issues and motions to be heard.	0.7	590.00	413.00
Oriti, Joseph	04/26/06	Analyze and prepare 2004 Federal Income Tax Returns for USA Commercial Mortgage Company per the request of the U.S. Trustee.	1.1	330.00	363.00
Oriti, Joseph	04/26/06	Analyze and amend USA Commercial Mortgage Company investor with paid off/zero balance mailing matrix for noticing.	2.4	330.00	792.00
Oriti, Joseph	04/26/06	Analyze and prepare Articles of Incorporation/Organization per the request of the U.S. Trustee.	1.1	330.00	363.00
Oriti, Joseph	04/26/06	Analyze and prepare 2005 and 2004 Federal Income Tax Returns per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/26/06	Analyze and prepare 2005 and 2004 Federal Income Tax Returns per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/26/06	Analyze and prepare Articles of Incorporation/Organization for USA Securities, LLC per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/26/06	Analyze and prepare 2005 and 2004 Federal Income Tax Returns for USA Securities, LLC per the request of the U.S. Trustee.	1.4	330.00	462.00
Oriti, Joseph	04/26/06	Analyze and prepare year ending December 31, 2004 and 2005 Income Statement and Balance Sheet for USA Securities, LLC per the request of the U.S. Trustee.	1.6	330.00	528.00

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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	04/26/06	Call with BMC, RQN and Schwartzer & McPherson regarding noticing issues required to be mailed today.	0.9	590.00	531.00
Allison, Tom	04/27/06	Update call with counsel and M. Kehl (MFIM) on case.	0.7	650.00	455.00
Kehl, Monty	04/27/06	Update call with counsel and T. Allison (MFIM) on case.	0.7	620.00	434.00
Oriti, Joseph	04/27/06	Analyze and amend investor mailing matrix with updated and changes of addresses.	1.5	330.00	495.00
Oriti, Joseph	04/27/06	Analyze and amend salaried and contracted employee list.	0.8	330.00	264.00
Oriti, Joseph	04/27/06	Analyze and prepare year ending December 31, 2004 and 2005 Income Statement and Balance Sheet for USA Commercial Mortgage Company per the request of the U.S. Trustee.	1.7	330.00	561.00
Oriti, Joseph	04/27/06	Analyze and prepare year ending December 31, 2005 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.4	330.00	462.00
Oriti, Joseph	04/27/06	Analyze and prepare year ending December 31, 2005 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.5	330.00	495.00
Oriti, Joseph	04/27/06	Analyze and prepare year ending December 31, 2004 and 2005 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/28/06	Analyze and prepare month ending March 31, 2006 Income Statement and Balance Sheet for USA Commercial Mortgage Company per the request of the U.S. Trustee.	1.6	330.00	528.00
Oriti, Joseph	04/28/06	Analyze and prepare month ending March 31, 2006 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.1	330.00	363.00
Oriti, Joseph	04/28/06	Analyze and gather the month ending March 31, 2006 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.2	330.00	396.00
Oriti, Joseph	04/28/06	Analyze and prepare month ending March 31, 2006 Income Statement and Balance Sheet per the request of the U.S. Trustee.	1.3	330.00	429.00
Oriti, Joseph	04/28/06	Analyze and prepare month ending March 31, 2006 Income Statement and Balance Sheet USA Securities, LLC per the request of the U.S. Trustee.	1.3	330.00	429.00
Total Case Administration			<u>100.2</u>		<u>\$ 41,119.00</u>

May 1, 2006 through May 31, 2006

Graham, Jeff	05/01/06	Prepare inventory of assets as part of an information request by the U.S. Trustee.	3.6	\$ 190.00	\$ 684.00
Graham, Jeff	05/01/06	Collect Income Statements, Balance Sheets, Tax returns and other company financials as part of an information request by the U.S. Trustee.	3.2	190.00	608.00
Graham, Jeff	05/01/06	Collect Articles and Certificates of Incorporation as part of an information request by the U.S. Trustee.	2.9	190.00	551.00
Graham, Jeff	05/01/06	Prepare corporate organizational diagram as part of an information request by the U.S. Trustee.	3.1	190.00	589.00
Oriti, Joseph	05/01/06	Analyze and prepare current insurance policies for USA Securities per the request of the U.S. Trustee.	2.8	330.00	924.00
Smith, Susan	05/01/06	Participate in call with BMC (J. Miller) regarding address change protocol.	0.4	590.00	236.00
Oriti, Joseph	05/02/06	Analyze and amend investor mailing matrix with updated addresses for purpose of noticing.	2.5	330.00	825.00
Oriti, Joseph	05/02/06	Prepare information and materials for each filing entity in preparation for the Debtor's initial interview with the U.S. Trustee.	3.6	330.00	1,188.00
Oriti, Joseph	05/02/06	Prepare contact list with Company's management and case professionals for distribution.	2.4	330.00	792.00
Smith, Susan	05/02/06	Analyze and summarize documents prepared for Initial Debtor Interview to prepare for questions from the UST's office.	1.8	590.00	1,062.00
Kehl, Monty	05/04/06	Staff and work planning with S. Smith (MFIM).	0.6	620.00	372.00
Allison, Tom	05/05/06	Status update with M. Kehl (MFIM).	0.3	650.00	195.00
Kehl, Monty	05/05/06	Status update with T. Allison (MFIM).	0.3	620.00	186.00

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Name	Date	Description	Hours	Rate	Fees
Kehl, Monty	05/08/06	Staff and work planning.	0.6	620.00	372.00
Kehl, Monty	05/09/06	Calls with A. Jarvis and M. Pugsley (both RQN) to discuss recent news articles relating to the case.	0.8	620.00	496.00
Smith, Susan	05/09/06	Meet with S. Eckhart (NMLD) regarding progress on loan ledgers and auditor issues.	0.7	590.00	413.00
Allison, Tom	05/10/06	Call to update M. Kehl (MFIM) on case activities.	0.5	650.00	325.00
Kehl, Monty	05/10/06	Call to update T. Allison (MFIM) on case activities.	0.5	620.00	310.00
Smith, Susan	05/10/06	Participate in conference call with RQN and Schwartzer & McPherson to discuss daily issues.	1.5	590.00	885.00
Kehl, Monty	05/11/06	Send information relating to Committee formation and membership to investor.	0.4	620.00	248.00
Reed, James	05/11/06	Collect information related to participation of proposed Creditor Committees.	2.0	430.00	860.00
Oriti, Joseph	05/12/06	Analyze and amend investor mailing matrix with updated addresses for purpose of noticing.	2.7	330.00	891.00
Reed, James	05/12/06	Collect information and provide it to an individual investor related to nonperforming loans.	2.0	430.00	860.00
Smith, Susan	05/15/06	Discuss MOR extension requirements with J. McPherson (Schwartz & McPherson).	0.3	590.00	177.00
Smith, Susan	05/15/06	Review draft stipulation on extension of Monthly Operating Reports and return comments to Schwartz & McPherson.	0.4	590.00	236.00
Smith, Susan	05/19/06	Call with J. Miller (BMC) regarding approval of joint administration and noticing.	0.3	590.00	177.00
Smith, Susan	05/21/06	Prepare correspondence describing steps being taken to review and correct the loan and investor information.	0.8	590.00	472.00
Oriti, Joseph	05/25/06	Analyze and amend investor mailing matrix with updated addresses for purpose of noticing.	2.8	330.00	924.00
Total Case Administration			43.8		\$ 15,858.00

June 1, 2006 through June 30, 2006

Allison, Tom	06/01/06	Meet with D. Cangelosi regarding investor statements, Loan Summary and investigation.	1.2	\$ 650.00	\$ 780.00
Smith, Susan	06/01/06	Meet with D. Cangelosi regarding investor statements, Loan Summary and investigation.	1.2	590.00	708.00
Smith, Susan	06/01/06	Meet with D. Cangelosi regarding further questions on investor statements, Loan Summary and investigation.	0.4	590.00	236.00
Smith, Susan	06/02/06	Prepare response to D. Cangelosi's question on servicing fees.	0.6	590.00	354.00
Kehl, Monty	06/06/06	Discuss case issues with A. Jarvis and S. Strong (both RQN).	1.3	620.00	806.00
Cadwell, Kristin	06/26/06	Prepare documents for information request for U.S. Trustee.	2.0	190.00	380.00
Kehl, Monty	06/29/06	Create and circulate list of issues requiring attention from Debtor's counsel.	0.5	620.00	310.00
Total Case Administration			7.2		\$ 3,574.00

July 1, 2006 through July 31, 2006

Steele, Sarah	07/06/06	Discussion with M. Kehl (MFIM) regarding case update.	0.7	\$ 430.00	\$ 301.00
Atkinson, James	07/07/06	Discussion with M. Kehl (MFIM) regarding project, project status and on-going activities.	1.2	650.00	780.00
Kehl, Monty	07/09/06	Prepare for meeting regarding project activities and draft Committee report.	0.4	620.00	248.00
Kehl, Monty	07/09/06	Discussion with J. Atkinson and J. Nugent (both MFIM) regarding project activities and draft Committee report.	1.2	620.00	744.00
Nugent, James	07/09/06	Study documents relating to project status, creditor issues, and outline for meeting with Committees.	1.6	620.00	992.00

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USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Nugent, James	07/09/06	Meet with J. Atkinson and M. Kehl (both MFIM) regarding presentation to the Committee, case administration and work plan matters.	1.2	620.00	744.00
Atkinson, James	07/10/06	Review of project activities, timing and staffing with J. Nugent and M. Kehl (MFIM).	0.8	650.00	520.00
Kehl, Monty	07/10/06	Review of project activities, timing and staffing with J. Nugent and J. Atkinson (both MFIM).	0.8	620.00	496.00
Nugent, James	07/10/06	Meet with J. Atkinson and M. Kehl (both MFIM) regarding case administration and work plan matters.	0.8	620.00	496.00
Oriti, Joseph	07/10/06	Analyze and amend investor mailing matrix with updated addresses for purpose of noticing.	2.3	330.00	759.00
Oriti, Joseph	07/10/06	Prepare and research documents for workpapers.	1.6	330.00	528.00
Allison, Tom	07/11/06	Meet with A. Landis (U.S. Trustee) and A. Jarvis (RQN) regarding 341.	0.2	650.00	130.00
Nugent, James	07/11/06	Discuss information requests from U.S. Trustee with T. Allison (MFIM).	0.2	620.00	124.00
Allison, Tom	07/12/06	Discussions with A. Jarvis (RQN), S. Smith (MFIM) on information to be disseminated to lenders and financial advisors to Committees.	0.7	650.00	455.00
Smith, Susan	07/12/06	Discussions with A. Jarvis (RQN), T. Allison (MFIM) on information to be disseminated to lenders and financial advisors to Committees.	0.7	590.00	413.00
Oriti, Joseph	07/13/06	Update USA Capital Company and Case Professionals Contact List.	1.5	330.00	495.00
Oriti, Joseph	07/14/06	Analyze and amend investor mailing matrix with updated addresses for purpose of noticing.	1.3	330.00	429.00
Atkinson, James	07/17/06	Review of project activities.	1.2	650.00	780.00
Nugent, James	07/17/06	Analyze draft work plan for implementation.	0.4	620.00	248.00
Oriti, Joseph	07/17/06	Research and amend Client address database for purpose of mailing investor statements.	1.6	330.00	528.00
Allison, Tom	07/18/06	Participate in meeting with J. Atkinson (MFIM) to discuss project activities.	1.0	650.00	650.00
Atkinson, James	07/18/06	Participate in meeting with T. Allison (MFIM) to discuss project activities.	1.0	650.00	650.00
Nugent, James	07/18/06	Analyze potential structure and requirements for plan of reorganization, term sheet and other core components to plan MFIM analysis requirements to support the Debtors and Debtors' counsel.	0.7	620.00	434.00
Oriti, Joseph	07/18/06	Discussion with M. Grimmett (BMC) to determine protocol of handling future investor address changes and integration of database.	0.7	330.00	231.00
Allison, Tom	07/19/06	Participate in management meeting.	1.0	650.00	650.00
Oriti, Joseph	07/19/06	Research and amend Client address database for proper address of investor statements.	2.3	330.00	759.00
Nugent, James	07/20/06	Determine work plan and staffing for analysis of potential related party loans and equity interest resulting from loan originations, rewrites and extensions.	0.3	620.00	186.00
Cadwell, Kristin	07/21/06	Update appraisal tracker schedule to reflect what has been sent out to date.	1.0	190.00	190.00
Oriti, Joseph	07/21/06	Research and amend Client address database for proper address of investor statements.	1.5	330.00	495.00
Allison, Tom	07/26/06	Attend Company meeting to discuss issues from Court hearing.	0.5	650.00	325.00
Smith, Susan	07/26/06	Attend Company meeting to discuss issues from Court hearing.	0.5	590.00	295.00
Smith, Susan	07/31/06	Participate in call with J. Luskey (Dept of Labor).	0.2	590.00	118.00
Total Case Administration			31.1		\$ 15,193.00

August 1, 2006 through August 31, 2006

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Nugent, James	08/01/06	Revise and update work plan and staffing plan to meet Debtors' needs and case issues.	0.3	\$ 620.00	\$ 186.00
Nugent, James	08/03/06	Modify work plan and staffing plan to meet Debtors' needs and case issues.	0.4	620.00	248.00
McClellan, Christian	08/04/06	Log filings and correspondence regarding appointment and pre-appointment due diligence.	3.5	190.00	665.00
Steele, Sarah	08/04/06	Analyze and update work plan and work streams resulting from outcomes of Court hearings.	1.3	430.00	559.00
Allison, Tom	08/14/06	Discuss work plan with J. Nugent (MFIM).	0.4	650.00	260.00
Kehl, Monty	08/14/06	Participate in call with J. Nugent (MFIM) to update on sales efforts and other case issues.	1.1	620.00	682.00
Nugent, James	08/14/06	Draft and edit work plan for MFIM services.	3.3	620.00	2,046.00
Nugent, James	08/14/06	Discuss work plan with T. Allison (MFIM).	0.4	620.00	248.00
Nugent, James	08/14/06	Revise and issue work plan to T. Allison (MFIM).	0.5	620.00	310.00
Nugent, James	08/14/06	Participate in call with M. Kehl (MFIM) regarding various case matters including work plan, staffing, sales process efforts, and monthly billings and fee application.	1.1	620.00	682.00
Smith, Susan	08/14/06	Direct work plan and organization.	0.9	590.00	531.00
Tan, Ching Wei	08/14/06	Update forensic accounting work plan based on discussion with management.	0.8	490.00	392.00
Smith, Susan	08/21/06	Participate in call with A. Jarvis (RQN) regarding preparation for hearing.	0.5	590.00	295.00
McClellan, Christian	08/22/06	Prepare and compile documentation and files for Schedule B-9 analyses and work product.	2.1	190.00	399.00
McClellan, Christian	08/22/06	Compile indices to reflect updates in the document record.	2.1	190.00	399.00
McClellan, Christian	08/23/06	Continue to prepare documentation for Schedule B-9 analyses and work product.	3.0	190.00	570.00
McClellan, Christian	08/24/06	Prepare documentation for SoFA analyses and work product.	3.3	190.00	627.00
McClellan, Christian	08/24/06	Prepare and assemble documentation and files for SoFA analyses and work product.	2.4	190.00	456.00
McClellan, Christian	08/24/06	Prepare documentation for Creditor correspondence.	2.4	190.00	456.00
McClellan, Christian	08/25/06	Compile indices to reflect updates in the document record.	2.2	190.00	418.00
McClellan, Christian	08/30/06	Prepare and compile documentation and files for Collections Account.	2.4	190.00	456.00
McClellan, Christian	08/30/06	Continue to prepare and compile documentation and files for Collections Account.	2.4	190.00	456.00
McClellan, Christian	08/31/06	Prepare and compile documentation and files for investor trust accounting.	3.4	190.00	646.00
Total Case Administration			40.2		\$ 11,987.00

September 1, 2006 through September 30, 2006

Haftl, Michael	09/09/06	Compile open work streams for management discussion.	0.3	\$ 530.00	\$ 159.00
Atkinson, James	09/11/06	Participate in meeting with M. Haftl (MFIM) regarding project status and project activities.	2.1	650.00	1,365.00
Haftl, Michael	09/11/06	Participate in meeting with J. Atkinson (MFIM) regarding project status and project activities.	2.1	530.00	1,113.00
Steele, Sarah	09/11/06	Prepare workplan on case issues.	1.1	430.00	473.00
Smith, Susan	09/12/06	Discuss with T. Feil (BMC) regarding multiple notices sent to Lenders.	0.2	590.00	118.00
Tan, Ching Wei	09/13/06	Assess staffing requirements in relation to preparation of Loan Summary, investor inquiry responses and other reports.	0.8	490.00	392.00
Oriti, Joseph	09/15/06	Analyze and amend USA Capital Diversified Trust Deed Fund Shareholder addresses and share amounts for Proof of Interest Mailing.	2.1	330.00	693.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Oriti, Joseph	09/15/06	Analyze and amend USA Capital First Trust Deed Fund Shareholder addresses and share amounts for Proof of Interest Mailing.	3.9	330.00	1,287.00
McClellan, Christian	09/18/06	Model effects of potential objections on Professional Compensation.	1.8	190.00	342.00
McClellan, Christian	09/19/06	Model effects of potential objections on Professional Compensation.	2.7	190.00	513.00
Allison, Tom	09/21/06	Participate in call with RQN, S. Smith, J. Atkinson (both MFIM), N. Peterman (GT) regarding Committee issues, fee objection issues, and Order on Interim Distributions.	1.7	650.00	1,105.00
Atkinson, James	09/21/06	Prepare for conference call.	0.2	650.00	130.00
Atkinson, James	09/21/06	Attend conference call with MFIM counsel, Debtors' counsel, T. Allison and S. Smith (both MFIM) regarding Debtors' professionals response to fee objections and status of Committee negotiations regarding open items in Plan of Reorganization.	1.7	650.00	1,105.00
Smith, Susan	09/21/06	Participate in call with RQN, T. Allison, J. Atkinson (both MFIM), N. Peterman (GT) regarding Committee issues, fee objection issues, and Order on Interim Distributions.	1.7	590.00	1,003.00
Allison, Tom	09/25/06	Participate in call with A. Jarvis, S. Strong (both RQN), S. Smith, J. Atkinson (both MFIM) regarding fee objection issues and First Trust Deed Fund payments.	0.9	650.00	585.00
Atkinson, James	09/25/06	Revise and communicate strategy based on discussions with counsel.	1.2	650.00	780.00
Atkinson, James	09/25/06	Participate in call with A. Jarvis, S. Strong (both RQN), T. Allison, S. Smith (both MFIM) regarding fee objection issues and First Trust Deed Fund payments.	0.9	650.00	585.00
Smith, Susan	09/25/06	Participate in call with A. Jarvis, S. Strong (both RQN), T. Allison, J. Atkinson (both MFIM) regarding fee objection issues and First Trust Deed Fund payments.	0.9	590.00	531.00
Tan, Ching Wei	09/26/06	Assess staffing requirements in relation to preparation of Loan Summary, investor inquiry responses and other reports.	0.3	490.00	147.00
Total Case Administration			26.6		\$ 12,426.00

October 1, 2006 through October 31, 2006

McClellan, Christian	10/04/06	Assemble and organize Loan Offering Summaries.	3.9	\$ 190.00	\$ 741.00
Allison, Tom	10/05/06	Participate in meeting with J. Atkinson (MFIM) to discuss case status and project activities.	0.5	650.00	325.00
Allison, Tom	10/05/06	Participate in call with RQN and S. Smith, J. Atkinson (both MFIM) regarding case issues.	1.1	650.00	715.00
Atkinson, James	10/05/06	Participate in call with RQN and S. Smith, T. Allison (both MFIM) regarding case issues.	1.1	650.00	715.00
Atkinson, James	10/05/06	Participate in meeting with T. Allison (MFIM) to discuss case status and project activities.	0.5	650.00	325.00
McClellan, Christian	10/05/06	Assemble and organize Loan Offering Summaries.	3.5	190.00	665.00
Smith, Susan	10/05/06	Participate in call with RQN and T. Allison, J. Atkinson (both MFIM) regarding case issues.	1.1	590.00	649.00
Haftl, Michael	10/09/06	Review project strategy.	0.8	530.00	424.00
Atkinson, James	10/14/06	Participate in call with MFIM Counsel to discuss case matters.	1.2	650.00	780.00
Allison, Tom	10/17/06	Participate in meeting with J. Atkinson (MFIM) to discuss case status and project activities.	0.6	650.00	390.00
Atkinson, James	10/17/06	Participate in meeting with T. Allison (MFIM) to discuss case status and project activities.	0.6	650.00	390.00
Haftl, Michael	10/18/06	Review project strategy.	0.5	530.00	265.00
Haftl, Michael	10/25/06	Review project strategy (default interest, First Trust Deed Fund meeting, loan collections, cash flow).	0.7	530.00	371.00
Atkinson, James	10/30/06	Review MFIM's Counsel memorandum.	1.2	650.00	780.00
Atkinson, James	10/30/06	Participate in meeting with R. Koe (MFIM) to discuss case matters.	0.9	650.00	585.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Koe, Robert	10/30/06	Participate in meeting with J. Atkinson (MFIM) regarding Mesirow philosophy of loan collections, loan management and Company management.	0.9	650.00	585.00
Atkinson, James	10/31/06	Participate in call with MFIM Counsel to review memorandum.	0.7	650.00	455.00
Atkinson, James	10/31/06	Review MFIM's Counsel memorandum.	2.3	650.00	1,495.00
		Total Case Administration	22.1		\$ 10,655.00

November 1, 2006 through November 30, 2006

McClellan, Christian	11/02/06	Review and archive officer insurance documents.	3.1	\$ 190.00	\$ 589.00
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EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	11/03/06	Participate in call with MFIM counsel regarding case matters.	1.4	650.00	910.00
Atkinson, James	11/06/06	Participate in call with MFIM counsel regarding case matters.	0.7	650.00	455.00
McClellan, Christian	11/07/06	Research and digitize leases for USACM office properties.	1.3	190.00	247.00
McClellan, Christian	11/08/06	Update monthly operating report links on BMC server.	0.8	190.00	152.00
Koe, Robert	11/13/06	Review bankruptcy emergency plan.	1.0	650.00	650.00
Reed, James	11/13/06	Review current plan status and schedule.	1.5	430.00	645.00
Allison, Tom	11/14/06	Review current status of forensic accounting process related to loans in which former-management has a stake.	1.6	650.00	1,040.00
Cadwell, Kristin	11/14/06	Organize and assemble work papers documents.	1.3	190.00	247.00
McClellan, Christian	11/14/06	Updating professional fees ordered analysis.	3.9	190.00	741.00
Oriti, Joseph	11/14/06	Analyze and gather title insurance policies for the First Trust Deed Fund loans listed on Schedule 1 of the Stalking Horse Bidder Asset Purchase Agreement and delivery to RQN.	3.0	330.00	990.00
Allison, Tom	11/15/06	Review Company documents related to SEC investigation.	2.2	650.00	1,430.00
Cadwell, Kristin	11/15/06	Prepare index for documents organized into bulk binders.	2.2	190.00	418.00
Cadwell, Kristin	11/15/06	Organize and assemble work papers documents.	1.4	190.00	266.00
Cadwell, Kristin	11/15/06	Organize and assemble all professional fee statements and applications.	1.4	190.00	266.00
Koe, Robert	11/15/06	Participate in administrative conference call.	1.4	650.00	910.00
McClellan, Christian	11/16/06	Update professional fees ordered analysis.	2.9	190.00	551.00
Atkinson, James	11/20/06	Participate in call with MFIM counsel regarding case matters.	1.4	650.00	910.00
McClellan, Christian	11/21/06	Analyze and review Shea & Carlyon previous payments.	2.8	190.00	532.00
Allison, Tom	11/22/06	Review documents related to former-management participation in loan portfolio.	2.2	650.00	1,430.00
Atkinson, James	11/27/06	Participate in call with MFIM counsel regarding case matters.	1.2	650.00	780.00
Cadwell, Kristin	11/29/06	Continue to organize and assemble motions and orders filed by the Debtor for MFIM filing purpose and work papers.	3.7	190.00	703.00
Allison, Tom	11/30/06	Discuss with J. Atkinson (MFIM) regarding case matters.	1.2	650.00	780.00
Allison, Tom	11/30/06	Review status and recent documents discovered related to SEC investigation.	2.3	650.00	1,495.00
Atkinson, James	11/30/06	Discuss with T. Allison (MFIM) regarding case matters.	1.2	650.00	780.00
Atkinson, James	11/30/06	Discuss with MFIM counsel regarding case matters.	1.1	650.00	715.00
Cadwell, Kristin	11/30/06	Organize and assemble documents needed for filing work papers.	2.0	190.00	380.00
Cadwell, Kristin	11/30/06	Organize and assemble documents needed for filing work papers.	2.0	190.00	380.00
Total Case Administration			52.2		\$ 19,392.00

December 1, 2006 through December 31, 2006

Allison, Tom	12/01/06	Review post-petition issues, Roripaugh Ranch, and Diversified Trust Deed Fund loan portfolio issues.	2.1	\$ 650.00	\$ 1,365.00
Cadwell, Kristin	12/04/06	Organize and analyze Court orders, motions and filings by the Debtor.	3.1	190.00	589.00
Cadwell, Kristin	12/04/06	Organize and assemble monthly operating reports by Debtor and date.	1.4	190.00	266.00
Cadwell, Kristin	12/05/06	Organize and analyze Court orders, motions and filings by the Debtor.	1.7	190.00	323.00
Cadwell, Kristin	12/06/06	Organize and analyze Court orders, motions and filings by the Debtor.	2.0	190.00	380.00
Cadwell, Kristin	12/06/06	Organize and analyze Schedules and MOR's.	2.4	190.00	456.00
Cadwell, Kristin	12/06/06	Organize and analyze reports filed with the Court.	3.4	190.00	646.00
Cadwell, Kristin	12/07/06	Organize and analyze transaction support files.	2.0	190.00	380.00
Cadwell, Kristin	12/11/06	Locate Corporate minute books for USA Realty Advisors.	0.4	190.00	76.00
Cadwell, Kristin	12/11/06	Organize and analyze reports posted or distributed.	2.2	190.00	418.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	12/12/06	Continue to organize and assemble Court orders, motions and filings by the Debtor for work paper purposes.	1.3	190.00	247.00
Koe, Robert	12/12/06	Participate in conference call with RQN on general status of case.	1.0	650.00	650.00
Cadwell, Kristin	12/20/06	Organize and review Plan Confirmation and related documents.	2.8	190.00	532.00
Cadwell, Kristin	12/20/06	Organize monthly operating reports.	1.1	190.00	209.00
Smith, Susan	12/20/06	Review staffing requirements and workstreams for post confirmation.	0.4	590.00	236.00
Total Case Administration			<u>27.3</u>	<u>\$</u>	<u>6,773.00</u>

January 1, 2007 through January 31, 2007

Oriti, Joseph	01/02/07	Prepare loan portfolio information and statistics source documentation.	2.9	\$ 330.00	\$ 957.00
Oriti, Joseph	01/02/07	Prepare Plan of Reorganization and Disclosure Statement source documentation.	2.3	330.00	759.00
Oriti, Joseph	01/03/07	Prepare default interest payment letters source documentation.	1.9	330.00	627.00
Oriti, Joseph	01/03/07	Prepare maturity default payment letters source documentation.	1.8	330.00	594.00
Oriti, Joseph	01/03/07	Prepare payoff statement demand letters source documentation.	1.4	330.00	462.00
Oriti, Joseph	01/03/07	Prepare estimated cash collections analysis based on estimated payoff date source documentation	2.9	330.00	957.00
Oriti, Joseph	01/04/07	Prepare estimated payment waterfall analysis source documentation.	2.8	330.00	924.00
Oriti, Joseph	01/04/07	Prepare Colt Gateway collateral analysis source documentation.	1.9	330.00	627.00
Oriti, Joseph	01/04/07	Prepare pension plan analysis source documentations.	0.9	330.00	297.00
Oriti, Joseph	01/04/07	Prepare T. Suttles (Borrower) loan payoff analysis source documentation.	1.1	330.00	363.00
Oriti, Joseph	01/05/07	Prepare Bankruptcy Motions and Orders file source documentation.	2.9	330.00	957.00
Oriti, Joseph	01/05/07	Prepare Plan of reorganization and Disclosure statement source documentation.	2.1	330.00	693.00
Cadwell, Kristin	01/08/07	Sort, organize and file motions, orders received by mail.	2.0	190.00	380.00
Cadwell, Kristin	01/08/07	Participate in a meeting with USA Capital employees about document indexing.	2.0	190.00	380.00
Cadwell, Kristin	01/08/07	Create document inventory template to be used by employees for indexing purposes.	0.5	190.00	95.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Mt. Vista / HMA Bank Support.	1.1	330.00	363.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Marquis Hotel/Hotel Zoso Articles & Supporting Documents.	0.9	330.00	297.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Sheraton Hotel Overview.	1.0	330.00	330.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Tree Moss.	1.1	330.00	363.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Intercompany Analysis - USA Commercial Mortgage \$58M receivable from USA Investment Partners (Binder 1 of 2).	1.1	330.00	363.00
Fillip, Kasey	01/08/07	Prepare and review documents related to Intercompany Analysis - USA Commercial Mortgage \$58M receivable from USA Investment Partners (Binder 2 of 2).	0.9	330.00	297.00
Fillip, Kasey	01/08/07	Prepare and review documents related to USA Diversified Trust Deed Fund Intercompany.	1.1	330.00	363.00
Fillip, Kasey	01/08/07	Prepare and review documents related to analysis of note payables.	1.0	330.00	330.00
Cadwell, Kristin	01/09/07	Locate Investor history reports for First Trust Deed Fund and Diversified Trust Deed Fund for September and November.	0.5	190.00	95.00
Cadwell, Kristin	01/09/07	Locate the March Committee Report.	0.3	190.00	57.00
Cadwell, Kristin	01/09/07	Assist with creating Investor Relations Presentation for T. Allison (MFIM).	2.5	190.00	475.00
Cadwell, Kristin	01/09/07	Continue to assist with creating Investor Relations Presentation for T. Allison (MFIM).	2.7	190.00	513.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	01/09/07	Organize and assemble assignments involved with the filed interpleader.	0.8	190.00	152.00
Cadwell, Kristin	01/09/07	Organize and assemble monthly operating reports .	1.0	190.00	190.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Disclosure Statement filed 09/15/06.	1.0	330.00	330.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Plan of Reorganization filed 09/15/06.	1.1	330.00	363.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Liquidation Analysis filed 09/15/06.	1.1	330.00	363.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Disclosure Statement filed 11/07/06.	1.1	330.00	363.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Plan of Reorganization filed 11/07/06.	1.0	330.00	330.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Liquidation Analysis filed 11/07/06.	0.9	330.00	297.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Disclosure Statement filed 11/15/06.	1.0	330.00	330.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Cash Tracing Analysis.	1.0	330.00	330.00
Fillip, Kasey	01/09/07	Prepare and review documents related to Sal Reale - Note Payable Analysis.	0.9	330.00	297.00
Cadwell, Kristin	01/10/07	Obtain addresses for Committee members in order to pay them.	0.5	190.00	95.00
Cadwell, Kristin	01/10/07	Create schedule of BMC invoice totals.	1.6	190.00	304.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Plan of Reorganization filed 11/15/06.	0.9	330.00	297.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Liquidation Analysis filed 11/15/06.	1.1	330.00	363.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Declarations of Tom Allison (MFIM).	1.0	330.00	330.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Declarations of Susan M. Smith (MFIM).	1.2	330.00	396.00
Fillip, Kasey	01/10/07	Prepare and review documents related to filed Fee Application(s).	0.9	330.00	297.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Monthly Fee Applications.	1.1	330.00	363.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Fee Application Documents (Procedures/Objections/Responses).	1.2	330.00	396.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Client Background / Structure.	1.0	330.00	330.00
Fillip, Kasey	01/10/07	Prepare and review documents related to Investors IV, LLC.	1.0	330.00	330.00
Cadwell, Kristin	01/11/07	Continue to organize and assemble assignments involved with the filed interpleader.	0.3	190.00	57.00
Cadwell, Kristin	01/11/07	Organize and assemble monthly operating reports.	0.5	190.00	95.00
Cadwell, Kristin	01/11/07	Create index for contract Binders #31 and #2.	0.5	190.00	95.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Committee Report - June 29, 2006.	1.2	330.00	396.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Committee Report - July 11, 2006.	1.0	330.00	330.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Committee Report - August 8, 2006.	0.9	330.00	297.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Loan Status Updates.	1.1	330.00	363.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Budget to Actual Report.	0.9	330.00	297.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Weekly Cash Forecasts.	1.0	330.00	330.00
Fillip, Kasey	01/11/07	Prepare and review documents related to Investor Inquires.	3.3	330.00	1,089.00
Reed, James	01/11/07	Review document preservation and reproduction process.	1.5	430.00	645.00
Cadwell, Kristin	01/12/07	Send Brookmere documents to council.	0.7	190.00	133.00
Cadwell, Kristin	01/12/07	File documents related to Investment Partners HMA Sales, various general ledgers, and Palm Coast Loan.	0.7	190.00	133.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	01/12/07	Provide an index for all filed/bound documents.	2.0	190.00	380.00
Fillip, Kasey	01/12/07	Prepare and review documents related to Committee Report - December 6, 2006.	1.1	330.00	363.00
Fillip, Kasey	01/12/07	Prepare and review documents related to USA Capital Funding Requirements for Existing Loans - July 27, 2006.	1.3	330.00	429.00
Cadwell, Kristin	01/16/07	Assemble and organize motions, orders etc. received by mail.	3.6	190.00	684.00
Cadwell, Kristin	01/16/07	Organize and assemble completed Investor Inquiries into Binder #12.	1.5	190.00	285.00
Cadwell, Kristin	01/16/07	Provide an index for all filed/bound documents.	0.6	190.00	114.00
Cadwell, Kristin	01/16/07	Prepare CDs of documents pertaining to Brookmere litigation for Schwartzer & McPherson and Ray Quinney & Nebeker attorneys.	2.5	190.00	475.00
Cadwell, Kristin	01/16/07	Assemble and organized motions, orders etc. received by mail.	0.8	190.00	152.00
Fillip, Kasey	01/16/07	Prepare and review documents related to File Reviews.	1.1	330.00	363.00
Fillip, Kasey	01/16/07	Prepare and review documents related to Diversified Trust Deed Fund Bank Statement & General Ledgers 2001.	0.8	330.00	264.00
Fillip, Kasey	01/16/07	Prepare and review documents related to Diversified Trust Deed Fund Bank Statement & General Ledgers 2002.	1.2	330.00	396.00
Fillip, Kasey	01/16/07	Prepare and review documents related to Diversified Trust Deed Fund Bank Statement & General Ledgers 2003.	1.0	330.00	330.00
Fillip, Kasey	01/16/07	Prepare and review documents related to monthly operating reports.	1.0	330.00	330.00
Haftl, Michael	01/16/07	Oversee organization of work papers.	2.7	530.00	1,431.00
Cadwell, Kristin	01/17/07	Perform quality control to check weekly cash forecasts against budget to actuals 11/12/06-1/4/07.	2.0	190.00	380.00
Cadwell, Kristin	01/17/07	Send CDs of documents pertaining to Brookmere litigation to appropriate attorneys.	0.3	190.00	57.00
Cadwell, Kristin	01/17/07	Prepare CD containing all MFIM monthly fee statements.	0.9	190.00	171.00
Cadwell, Kristin	01/17/07	Locate #1755 on the Court docket along with all attachments and file for record keeping purposes.	0.7	190.00	133.00
Cadwell, Kristin	01/17/07	Assemble and organize motions, orders etc. received by mail.	2.2	190.00	418.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Equipment and Non-Residential Leases.	1.0	330.00	330.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Executory Contracts.	1.0	330.00	330.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Diversified Trust Deed Fund Bank Statement & General Ledgers 2004.	0.9	330.00	297.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Diversified Trust Deed Fund Bank Statement & General Ledgers 2005.	1.0	330.00	330.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Investment Partners Bank Statement & General Ledgers 2002 - 2006.	0.8	330.00	264.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Collection Trust Bank Statements January 2004 - April 2006.	1.2	330.00	396.00
Fillip, Kasey	01/17/07	Prepare and review documents related to USA Capital Reality Advisors - Intercompany.	0.9	330.00	297.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Insurance Documents.	0.8	330.00	264.00
Fillip, Kasey	01/17/07	Prepare and review documents related to Investor Trust Accounts Bank Statements.	0.8	330.00	264.00
Fillip, Kasey	01/17/07	Prepare and review documents related to First Trust Deed Fund Prospectus.	1.0	330.00	330.00
Haftl, Michael	01/17/07	Oversee organization of work papers.	3.2	530.00	1,696.00
Oriti, Joseph	01/17/07	Prepare USA Securities SoFA & Schedules source documentation.	1.8	330.00	594.00
Oriti, Joseph	01/17/07	Prepare USA Capital Realty Advisors SoFA & Schedules source documentation.	2.4	330.00	792.00
Oriti, Joseph	01/17/07	Prepare USA Capital First Trust Deed Fund SoFA source documentation.	1.8	330.00	594.00
Allison, Tom	01/18/07	Participate in meeting with J. Atkinson (MFIM) regarding case matters.	1.3	650.00	845.00
Atkinson, James	01/18/07	Participate in meeting with T. Allison (MFIM) regarding case matters.	1.3	650.00	845.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	01/18/07	Assemble and organize documents related to client/background structure.	1.0	190.00	190.00
Cadwell, Kristin	01/18/07	Assemble and organize documents related to unbound loan documents.	1.0	190.00	190.00
Cadwell, Kristin	01/18/07	Provide an index for all filed/bound documents.	2.5	190.00	475.00
Cadwell, Kristin	01/18/07	Update indices to bound files with recently added documents.	2.0	190.00	380.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Schedule B-9.	0.9	330.00	297.00
Fillip, Kasey	01/18/07	Prepare and review documents related to SOFA 3C (Credit Cards).	1.0	330.00	330.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Ray Quinney & Nebeker Loan Review Files.	0.8	330.00	264.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Pension Documents.	1.0	330.00	330.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Hilco Appraisals.	0.8	330.00	264.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Default Letters.	1.1	330.00	363.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Colt Loans Information.	0.9	330.00	297.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Loan Appraisal Correspondence.	1.0	330.00	330.00
Fillip, Kasey	01/18/07	Prepare and review documents related to Loan Payoff Statements.	0.9	330.00	297.00
Haftl, Michael	01/18/07	Direct and assist with the creation of the work product binder.	2.9	530.00	1,537.00
Haftl, Michael	01/18/07	Oversee preparation of Tree Moss support documents for T. Allison (MFIM).	0.4	530.00	212.00
Oriti, Joseph	01/18/07	Prepare USA Capital First Trust Deed Fund Schedule source documentation.	1.9	330.00	627.00
Oriti, Joseph	01/18/07	Prepare USA Capital Diversified Trust Deed Fund SoFA source documentation.	1.6	330.00	528.00
Oriti, Joseph	01/18/07	Prepare USA Capital Diversified Trust Deed Fund Schedule source documentation.	1.5	330.00	495.00
Cadwell, Kristin	01/19/07	Assemble and organize documents pertaining to Unsecured Creditors Committee financing statements Binder #1.	1.0	190.00	190.00
Cadwell, Kristin	01/19/07	Assemble and organize documents pertaining to Unsecured Creditors Committee financing statements Binder #2.	0.8	190.00	152.00
Cadwell, Kristin	01/19/07	Assemble and organize documents pertaining to Client background/statements.	1.2	190.00	228.00
Cadwell, Kristin	01/19/07	Update indices to bound files with recently added documents.	0.3	190.00	57.00
Fillip, Kasey	01/19/07	Prepare and review documents related to SoFA & SOAL Related Documents.	1.1	330.00	363.00
Fillip, Kasey	01/19/07	Prepare and review documents related to Professional Fee Statements.	1.1	330.00	363.00
Fillip, Kasey	01/19/07	Prepare and review documents related to Fortis Insurance Documents.	0.8	330.00	264.00
Fillip, Kasey	01/19/07	Prepare and review documents related to USA Securities SoFA.	0.9	330.00	297.00
Fillip, Kasey	01/19/07	Prepare and review documents related to Loan Related Documents and Correspondence by Loan.	0.9	330.00	297.00
Fillip, Kasey	01/19/07	Prepare and review documents related to Lending Policies and Procedures.	0.9	330.00	297.00
Fillip, Kasey	01/19/07	Prepare and review documents related to Unsecured Creditors Committee Financing Statements.	0.9	330.00	297.00
Oriti, Joseph	01/19/07	Prepare USA Commercial Mortgage Company Trust Deed Fund SoFA source documentation.	1.8	330.00	594.00
Oriti, Joseph	01/19/07	Prepare USA Commercial Mortgage Company Schedule source documentation.	2.2	330.00	726.00
Cadwell, Kristin	01/22/07	Update Documents Inventory Master File.	2.2	190.00	418.00
Fillip, Kasey	01/22/07	Prepare and review documents related to Filed Objections to Plan of Reorganization.	0.9	330.00	297.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA Securities SOAL.	0.8	330.00	264.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA Capital Realty Advisors SoFA.	0.9	330.00	297.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	01/22/07	Prepare and review documents related to USA Capital Realty Advisors SOAL.	0.8	330.00	264.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA First Trust Deed Fund SoFA.	0.9	330.00	297.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA First Trust Deed Fund SOAL.	0.9	330.00	297.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA Commercial Mortgage SOAL.	0.9	330.00	297.00
Fillip, Kasey	01/22/07	Prepare and review documents related to USA Commercial Mortgage SoFA.	0.8	330.00	264.00
Oriti, Joseph	01/22/07	Prepare USA Commercial Mortgage Company Trust Deed Fund SoFA source documentation.	1.2	330.00	396.00
Oriti, Joseph	01/22/07	Prepare USA Commercial Mortgage Company Schedule source documentation.	1.8	330.00	594.00
Cadwell, Kristin	01/23/07	Update standard tax response in standard response list for Investor Inquiries.	0.2	190.00	38.00
Cadwell, Kristin	01/23/07	Update loan binders with recent Borrower history reports.	1.2	190.00	228.00
Cadwell, Kristin	01/23/07	Update Documents Inventory Master File.	0.7	190.00	133.00
Cadwell, Kristin	01/23/07	Sort, organize and file motions, orders received by mail.	1.8	190.00	342.00
Cadwell, Kristin	01/23/07	File CDs containing SoFAs and Schedules for all Debtors.	0.3	190.00	57.00
Cadwell, Kristin	01/23/07	Assemble and organize documents pertaining to MFIM deliverables.	1.6	190.00	304.00
Cadwell, Kristin	01/24/07	Update Documents Inventory Master File.	1.3	190.00	247.00
Cadwell, Kristin	01/24/07	Sort, organize and file motions, orders received by mail.	0.8	190.00	152.00
Cadwell, Kristin	01/24/07	Locate and assemble First Trust Deed Fund assignments into and out of Amesbury loan.	1.6	190.00	304.00
Cadwell, Kristin	01/24/07	Continue to locate and assemble First Trust Deed Fund assignments into and out of Amesbury.	1.2	190.00	228.00
Cadwell, Kristin	01/24/07	Sort, organize and file motions, orders received by mail.	1.9	190.00	361.00
Cadwell, Kristin	01/24/07	Continue to organize and assemble completed Investor Inquiries into Binder #12.	0.7	190.00	133.00
Reed, James	01/24/07	Review bid log.	1.3	430.00	559.00
Cadwell, Kristin	01/25/07	Continue to locate and assemble First Trust Deed Fund assignments into and out of Amesbury.	0.4	190.00	76.00
Cadwell, Kristin	01/29/07	Locate and obtain Borrower history reports for 10 loans.	1.3	190.00	247.00
Cadwell, Kristin	01/29/07	Organize and assemble T. Allison's (MFIM) Declarations.	1.0	190.00	190.00
Cadwell, Kristin	01/29/07	Assemble and organize the 7th monthly statement for USA Commercial Mortgage.	0.9	190.00	171.00
Cadwell, Kristin	01/29/07	Update indices to bound files with recently added documents.	0.6	190.00	114.00
Cadwell, Kristin	01/29/07	Locate loan binder standard tab sets.	0.2	190.00	38.00
Cadwell, Kristin	01/29/07	Sort, organize and file motions, orders received by mail.	2.0	190.00	380.00
Cadwell, Kristin	01/29/07	Continue to update indices to bound files with recently added documents.	2.0	190.00	380.00
Cadwell, Kristin	01/29/07	Continue to sort, organize and file motions, orders received by mail.	0.6	190.00	114.00
Fillip, Kasey	01/29/07	Prepare and review documents related to 13-week forecast.	1.1	330.00	363.00
Cadwell, Kristin	01/30/07	Assemble and organize confidentiality agreements.	2.1	190.00	399.00
Cadwell, Kristin	01/30/07	Create CD containing assignments related to 16 loans at the request of Compass Partners.	0.7	190.00	133.00
Cadwell, Kristin	01/30/07	Sort, organize and file motions, orders received by mail.	2.4	190.00	456.00
Cadwell, Kristin	01/31/07	Research and obtain addresses for certain Committee members.	0.6	190.00	114.00
Cadwell, Kristin	01/31/07	Locate and obtain Investor history reports for Diversified Trust Deed Fund in the HFA Monaco loan	0.8	190.00	152.00
Cadwell, Kristin	01/31/07	Locate and obtain all assignments related to the Interstate Commerce Phase II loan.	1.8	190.00	342.00
Cadwell, Kristin	01/31/07	Sort, organize and file motions, orders received by mail.	1.0	190.00	190.00
Cadwell, Kristin	01/31/07	Locate and obtain assignments related to the HFA Monaco loan.	0.5	190.00	95.00

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Name	Date	Description	Hours	Rate	Fees
			Total Case Administration	211.9	\$ 61,903.00
February 1, 2007 through February 28, 2007					
Beserra, Rebecca	02/01/07	Gather WIPs and WIP reconciliations for workpapers.	0.3	\$ 150.00	\$ 45.00
Cadwell, Kristin	02/01/07	Locate and obtain Beadle McBride invoices 2006.	0.5	190.00	95.00
Cadwell, Kristin	02/01/07	Locate and assemble all assignments for the Interstate Commerce loan.	0.9	190.00	171.00
Cadwell, Kristin	02/01/07	Locate and obtain Investor History Report for the Interstate Commerce Phase II Loan.	1.2	190.00	228.00
Cadwell, Kristin	02/01/07	Locate and obtain Investor History Report for the First Trust Deed Fund.	1.6	190.00	304.00
Cadwell, Kristin	02/01/07	Locate and obtain the Borrower History Report for the Gramercy, HFA Monaco, and Castaic Partners loans.	1.4	190.00	266.00
Reed, James	02/01/07	Oversee documentation retention of J. Milanowski's (formerly USACM) office.	0.6	430.00	258.00
Reed, James	02/01/07	Oversee document retention and archiving process.	0.7	430.00	301.00
Cadwell, Kristin	02/05/07	Sort through Debtor documents to assemble for archiving.	2.5	190.00	475.00
Cadwell, Kristin	02/05/07	Archive 2004 USA Commercial Mortgage 1099's, and First Trust Deed Fund 2004.	1.3	190.00	247.00
Cadwell, Kristin	02/05/07	Archive First Trust Deed Fund 2004 K1's, journal entries.	1.6	190.00	304.00
Cadwell, Kristin	02/05/07	Archive First Trust Deed Fund 2004 interest invoices and bank reconciliation.	0.9	190.00	171.00
Cadwell, Kristin	02/05/07	Archive Diversified Trust Deed Fund 2004 K1's and First Trust Deed Fund ACH A-N.	1.2	190.00	228.00
Cadwell, Kristin	02/05/07	Archive ACH O-Z, and Diversified Trust Deed Fund ACH A-Z.	1.3	190.00	247.00
Cadwell, Kristin	02/05/07	Sort and organize First Trust Deed Fund 2004, 2005, 2003, 2001 documents to be archived.	1.1	190.00	209.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to 2004 1099.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to 2004 K-1's.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to ACH's for Diversified Trust Deed.	0.1	330.00	33.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to ACH's for First Trust Deed Fund.	0.1	330.00	33.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to ACH's for Diversified Trust Deed Fund and First Trust Deed Fund.	0.1	330.00	33.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to 1999 Deloitte audit workpapers, account set-up - misc. banks, and payroll documents.	0.4	330.00	132.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to general ledger, deposits, wires out, and tax forms.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to financials, tax returns, GL, and bank statements.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to miscellaneous Debtor First Trust Deeds, and Promissory Notes.	0.4	330.00	132.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to bank statements, financials, journal entries, and tax returns.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to Loan Servicing 2003 Jan-Dec.	0.4	330.00	132.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to Diversified Trust Deed Fund 2006 accounting.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to 2006 First Trust Deed Fund.	0.4	330.00	132.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to 2006 bank reconciliations, wires, journal entries, and monthly interest invoices.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to USA Commercial Mortgage 2002 & 1998 & 1999 & 2000-2001.	0.5	330.00	165.00
Markin, Eric	02/05/07	Index and archive Investment Summary Reports.	2.3	190.00	437.00

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USA Commercial Mortgage Company, et al.
 Case Administration
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Name	Date	Description	Hours	Rate	Fees
Markin, Eric	02/05/07	Index and archive 1099 forms.	1.1	190.00	209.00
Markin, Eric	02/05/07	Sort, index and archive miscellaneous Debtor accounting documents.	1.9	190.00	361.00
Markin, Eric	02/05/07	Continue to sort, index and archive miscellaneous Debtor accounting documents.	2.1	190.00	399.00
McClellan, Christian	02/05/07	Index and archive USA Commercial Mortgage accounts payable records.	2.2	190.00	418.00
McClellan, Christian	02/05/07	Continue to index and archive USA Commercial Mortgage accounts payable records.	1.8	190.00	342.00
McClellan, Christian	02/05/07	Index and archive USA Commercial Mortgage correspondence and e-mails.	3.2	190.00	608.00
McClellan, Christian	02/05/07	Index and archive USA Commercial Mortgage check stock and carbon copy.	2.9	190.00	551.00
Potter, Jeffrey	02/05/07	Separate non-Debtor and Debtor files in preparation to archive and index.	1.0	190.00	190.00
Potter, Jeffrey	02/05/07	Transport non-Debtor and Debtor accounting files to be organized and archived.	2.0	190.00	380.00
Potter, Jeffrey	02/05/07	Prepare and review USA Commercial Mortgage 2004 1099 documents.	0.5	190.00	95.00
Potter, Jeffrey	02/05/07	Prepare and review First Trust Deed Fund 2004 K1 documents, journal entries, interest invoices and bank reconciliation documents.	0.5	190.00	95.00
Potter, Jeffrey	02/05/07	Prepare and review Diversified Trust Deed Fund 2004 K1 documents, First Trust Deed Fund ACH A-N documents, First Trust Deed Fund ACH O-Z documents, and Diversified Trust Deed Fund ACH A-Z documents.	1.5	190.00	285.00
Cadwell, Kristin	02/06/07	Electronically assemble scanned copies of First Trust Deed Fund Borrower history reports from December 2006	1.4	190.00	266.00
Cadwell, Kristin	02/06/07	Archive accounts payable paid 2005 Debtor documents.	2.6	190.00	494.00
Cadwell, Kristin	02/06/07	Archive accounts payable paid 2006 A-I.	1.7	190.00	323.00
Cadwell, Kristin	02/06/07	Archive accounts payable paid 2006 J-Z.	2.9	190.00	551.00
Cadwell, Kristin	02/06/07	Archive non-Debtor 2003/2004 loan servicing documents.	1.4	190.00	266.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to journal entries- January 2006 - June 2006.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to journal entries July 2006 - December 2006 bank reconciliation January 2006 - December 2006.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare documents relating to USA Commercial Mortgage accounting documents (miscellaneous).	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to 2006 USA Commercial Mortgage accounting files.	0.5	330.00	165.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to First Trust Deed Fund, USA Realty Advisors workpapers, bank reconciliations, wires, and deposits.	0.2	330.00	66.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to First Trust Deed Fund, USA Realty Advisors workpapers, bank reconciliations, wires, and deposits.	0.1	330.00	33.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to 2004 Diversified Trust Deed Fund.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to journal entries 2005.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to R. Hilson's (USACM) Office: Debtor miscellaneous documents.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to miscellaneous Loan Servicing for 2005.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to accounting records - "Budget Forecasting".	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to audit files.	0.5	330.00	165.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to 2004-2006 Debtor financials.	0.3	330.00	99.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	02/06/07	Prepare accounting documents relating to accounting records, and loan records.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to USA Commercial Mortgage/miscellaneous non- Debtor, 2005 bank reconciliations, posting reports, 2001 bank statements, and workpapers.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to miscellaneous documents for 2005.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to 2006 Jan-April non-Debtor entity financial packages 2005 Feb-June, Aug., Sept.-Nov. non-Debtor financial packages.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to financial statements 1997, 1998, 2000, and 2001.	0.4	330.00	132.00
Markin, Eric	02/06/07	Index and archive USA Commercial Mortgage '02 accounting documents.	2.0	190.00	380.00
Markin, Eric	02/06/07	Sort, index and archive miscellaneous Debtor accounting documents.	2.9	190.00	551.00
Markin, Eric	02/06/07	Index and archive USA Commercial Mortgage '03 accounting documents.	1.0	190.00	190.00
McClellan, Christian	02/06/07	Index and archive USA Commercial Mortgage loan related correspondence.	3.1	190.00	589.00
Potter, Jeffrey	02/06/07	Prepare and review USA Commercial Mortgage 2000 accounts payable documents.	1.0	190.00	190.00
Potter, Jeffrey	02/06/07	Prepare and review USA Commercial Mortgage documents (2002 - 2005).	0.5	190.00	95.00
Potter, Jeffrey	02/06/07	Prepare and review miscellaneous documents ranging from 1994 - 2006.	1.2	190.00	228.00
Potter, Jeffrey	02/06/07	Prepare and review Debtor miscellaneous documents.	1.3	190.00	247.00
Potter, Jeffrey	02/06/07	Prepare and review miscellaneous documents and separate by year and Debtor.	3.0	190.00	570.00
Cadwell, Kristin	02/07/07	Archive Diversified Trust Deed Fund 2004 journal entries, bank reconciliation, and posting reports.	2.0	190.00	380.00
Cadwell, Kristin	02/07/07	Archive First Trust Deed Fund 2004 journal entries, bank reconciliation, and posting reports.	2.2	190.00	418.00
Cadwell, Kristin	02/07/07	Archive 2004 USA Commercial Mortgage journal entries, bank reconciliation, and posting reports.	1.5	190.00	285.00
Cadwell, Kristin	02/07/07	Archive 2005 USA Commercial Mortgage journal entries, bank reconciliation, and posting reports.	1.3	190.00	247.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to financial statements, legal documents and appraisals.	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to Debtor workpapers.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to financial statements and workpapers for Debtor Entities for 2006.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to non-Debtor workpapers 2003- 2004.	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable A-ComTech.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable Stairman-Z.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Capital Realty Advisors accounts payable.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 Diversified Trust Deed Fund accounts payable A-Z.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to USA Commercial Mortgage cash reports for 2005-2006.	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 loan summaries for First Trust Deed Fund.	0.1	330.00	33.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 loan summaries for Diversified Trust Deed Fund.	0.1	330.00	33.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 loan summaries for USA Capital Realty Advisors.	0.1	330.00	33.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2001, 2002, 2004, 2005, and USA Securities accounts payable.	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (McLeod USA- RSM).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (A-Complink).	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable (R-Sprint).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable (Comtech - FedEx).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable (M - Q).	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage accounts payable (FedEx-Berelle's Luce).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to bank statements and check copies 1999 USA Commercial Mortgage.	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to carbon check copies June-December 1999, Aug - Dec. 1997, and April - May 2000.	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (A - Business Week).	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (Stubbs - Z).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (S-Toshiba).	0.4	330.00	132.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (Fidelity - McKnight, Richard).	0.3	330.00	99.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (ComTech - FedEx).	0.3	330.00	99.00
Markin, Eric	02/07/07	Index and archive 2005 Diversified Trust Deed Fund miscellaneous Debtor accounting documents.	0.8	190.00	152.00
Markin, Eric	02/07/07	Index and archive 2005 First Trust Deed Fund miscellaneous Debtor accounting documents.	0.8	190.00	152.00
Markin, Eric	02/07/07	Index and archive 2004 USA Commercial Mortgage accounting documents.	1.5	190.00	285.00
Markin, Eric	02/07/07	Index and archive legal documents and audit documents.	0.5	190.00	95.00
Markin, Eric	02/07/07	Index and archive miscellaneous Broker documents.	0.4	190.00	76.00
Markin, Eric	02/07/07	Index and archive '03-'04 workpapers.	0.5	190.00	95.00
Markin, Eric	02/07/07	Sort miscellaneous accounting files.	0.3	190.00	57.00
Markin, Eric	02/07/07	Index and archive USA Commercial Mortgage accounting documents and workpapers.	1.2	190.00	228.00
Markin, Eric	02/07/07	Index and archive R. Hilson (USACM) Debtor documents.	1.5	190.00	285.00
McClellan, Christian	02/07/07	Index and archive USA Commercial Mortgage auditor workpapers	3.3	190.00	627.00
McClellan, Christian	02/07/07	Index and archive Debtor financials 2003-2004 (R. Hilson (USACM))	3.4	190.00	646.00
McClellan, Christian	02/07/07	Index and archive Debtor financials 2005-2006 (R. Hilson (USACM)).	3.1	190.00	589.00
Potter, Jeffrey	02/07/07	Prepare and review 2005 USA Commercial Mortgage revenue invoices.	0.5	190.00	95.00
Potter, Jeffrey	02/07/07	Prepare and review 2005 USA Commercial Mortgage deposits.	0.3	190.00	57.00
Potter, Jeffrey	02/07/07	Prepare and review 2005 USA Commercial Mortgage bank reconciliations and interest invoices.	0.2	190.00	38.00
Potter, Jeffrey	02/07/07	Prepare and review 2005 USA Capital Realty Advisors bank deposits, posting reports, and general ledger.	0.5	190.00	95.00
Potter, Jeffrey	02/07/07	Prepare and review USA Commercial Mortgage accounts payable (1999-2002).	1.0	190.00	190.00
Potter, Jeffrey	02/07/07	Prepare and review USA Commercial Mortgage accounts payable (2003).	1.0	190.00	190.00

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Name	Date	Description	Hours	Rate	Fees
Potter, Jeffrey	02/07/07	Prepare and review USA First Trust Deed Fund loan summaries.	0.4	190.00	76.00
Potter, Jeffrey	02/07/07	Prepare and review USA Diversified Trust Deed Fund loan summaries.	0.4	190.00	76.00
Potter, Jeffrey	02/07/07	Prepare and review USA Capital Realty Advisors loan summaries.	0.3	190.00	57.00
Potter, Jeffrey	02/07/07	Prepare and review miscellaneous USA Commercial Mortgage documents.	1.0	190.00	190.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2004 USA Commercial Mortgage accounts payable (Transfer Solutions - Z).	0.5	330.00	165.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to miscellaneous Broker information.	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Capital Realty Advisors and 2003 USA Diversified Trust Deed Fund (A-P).	0.2	330.00	66.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Capital Realty Advisors and 2003 USA Diversified Trust Deed Fund (A-P).	0.2	330.00	66.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (Ma-P).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (C-Faxback).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (Gua - Lym).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (R - Stubbs).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2003 USA Commercial Mortgage accounts payable (FedEx - Greenwald).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2004, 2005 copies of legal documents for Auditors.	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (I-N).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (I-M).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (T-Z).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (A).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (N-R).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (S-T).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (A-B).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (B-F).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 1999 USA Commercial Mortgage accounts payable (N-Z).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2002 USA Commercial Mortgage accounts payable (G-H).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (O-R).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (C-D).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2001 USA Commercial Mortgage accounts payable (U-Z).	0.3	330.00	99.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 1999 USA Commercial Mortgage accounts payable (A-M).	0.4	330.00	132.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2005 bank reconciliations, deposits, and cash receipts.	0.5	330.00	165.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2005 journal entries, wires, and monthly interest invoices.	0.3	330.00	99.00

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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	02/08/07	Prepare accounting documents relating to 2005 journal entries, and 2005 deposits.	0.4	330.00	132.00
Markin, Eric	02/08/07	Index and archive USA Commercial Mortgage accounting records.	0.9	190.00	171.00
Markin, Eric	02/08/07	Index and archive USA Commercial Mortgage '04-'05 accounting documents.	2.5	190.00	475.00
Markin, Eric	02/08/07	Index and archive USA Capital Realty miscellaneous accounting documents.	1.4	190.00	266.00
Markin, Eric	02/08/07	Index and archive USA Capital Securities miscellaneous accounting documents.	1.8	190.00	342.00
Markin, Eric	02/08/07	Index and archive USA Capital Diversified Trust miscellaneous accounting documents.	1.5	190.00	285.00
Markin, Eric	02/08/07	Prepare loan files for scanning.	0.5	190.00	95.00
Markin, Eric	02/08/07	Index and archive Diversified Trust Deed Fund miscellaneous Debtor accounting documents.	0.7	190.00	133.00
Fillip, Kasey	02/09/07	Prepare accounting document relating to 2005 bank reconciliations, wires, and interest invoices.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage bank reconciliation and interest invoices, 2005 USA Realty Advisors bank deposits reconciliation, posting reports and GL's.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage deposits.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage revenue invoices (copy).	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 USA Commercial Mortgage revenue invoices (original).	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005, 2006 bank reconciliations, bank deposits, posting reports and journal entries.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (Sn-Z).	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (P-Sm).	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (Le-O).	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (Gr-La).	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (Cu-Go).	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Service Agreement copies (A-CM).	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 1997 USA Commercial Mortgage accounts payable.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Servicing 2005.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Servicing 2004.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Servicing 2006.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Servicing 2003.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Loan Servicing interest billing, bank reconciliation, and journal entries.	0.4	330.00	132.00
Markin, Eric	02/09/07	Index USA Commercial Mortgage miscellaneous files.	3.1	190.00	589.00
Cadwell, Kristin	02/12/07	Enter USA Commercial Mortgage Document Inventory sheets into Master Inventory Database.	2.2	190.00	418.00
Cadwell, Kristin	02/12/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.6	190.00	494.00
Cadwell, Kristin	02/12/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.7	190.00	513.00

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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	02/12/07	Prepare accounting documents relating to Loan Servicing miscellaneous and interest billing.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to USA Commercial Mortgage - accounts payable 2000 F-Z.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2004 10-99.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to ACH First Trust Deed Fund.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to Collections Trust Account - Borrower and Investor payments - 2005.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to checks - Investors Trust 2004 and assignments 2005.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to USA Commercial Mortgage check copies for 1998.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to Benefit and Pension Plan.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to USA Commercial Mortgage 1998 accounts payable.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to accounts payable paid for 2000.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to WFB Investors Trust Account Bank Deposits Jan. - Aug. 2005.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2004 paid accounts payable (A-I).	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2004 paid accounts payable - all Companies.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to accounts payable paid (O-S).	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2004 accounts payable.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2005 accounts payable.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2005 accounts payable (A-Z).	0.5	330.00	165.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2004 paid accounts payable (T-Z).	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2005 accounts payable (A-J).	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2005 accounts payable (K-Z).	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to accounts payable paid (F-N) 2006.	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to accounts payable 2005.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to 2000 accounts payable (A-E).	0.4	330.00	132.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to accounts payable paid (A-E) 2006.	0.5	330.00	165.00
Haftl, Michael	02/12/07	Review status of loan document transition activities.	0.5	530.00	265.00
Markin, Eric	02/12/07	Scan and archive all documents contained in the Pegasus King Loan file for use by the liquidating trust.	1.8	190.00	342.00
Markin, Eric	02/12/07	Scan and archive all documents contained in the Pegasus Loan file for use by the liquidating trust.	3.8	190.00	722.00
Markin, Eric	02/12/07	Scan and archive all documents contained in the MS Acquisition Loan file for use by the liquidating trust.	0.6	190.00	114.00
Markin, Eric	02/12/07	Scan and archive all documents contained in the Second Pegasus Loan file for use by the liquidating trust.	3.2	190.00	608.00
Markin, Eric	02/12/07	Scan and archive all documents contained in the King \$10.6 M Loan file for use by the liquidating trust.	0.7	190.00	133.00
Tonn, Jeremiah	02/12/07	Prepare documents related to closed loan files - A thru C.	3.1	190.00	589.00
Tonn, Jeremiah	02/12/07	Prepare documents related to closed loan files - D thru G.	2.7	190.00	513.00
Tonn, Jeremiah	02/12/07	Prepare documents related to closed loan files - H thru I.	2.2	190.00	418.00

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Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	02/13/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.4	190.00	456.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2003 miscellaneous accounting records.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Diversified Trust Deed Fund 2003 Great Plains postings.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Diversified Trust Deed Fund postings, and bank reconciliations 2003.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 Diversified Trust Deed Fund.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to journal entries USA Commercial Mortgage 2005 (Jan. - Oct.).	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to journal entries 2005 Nov. - Dec. copies of Jan. - July 2005.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 miscellaneous accounting records.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Corporate files.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Investor files for 2004.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Investor files for 2005.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to Corporate files for 2005.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 bank deposits - Jan-Dec. and 2004 Loan Funding Reports Jun-Dec.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 Borrower payments Jan.-Dec.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 bank deposits - Jan. - Dec.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 Investor deposits Jan.-Dec.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 check requests Jan. - Dec. and 2004 bank reconciliations Jan.-Dec.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 bank deposits and journal entries Jan.-Dec., 2004 assignment deposits Jan.-Dec., and 2004 direct funding journal entries.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 check requests Jan.-Dec. and 2004 bank reconciliation Jan.-Dec.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 journal entries Jan.-Dec. and 2004 payments to Investors Jan.-Dec.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 USA Loan Servicing - Investors Trust and direct funding.	0.3	330.00	99.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the Lorn Hills Loan file for use by the liquidating trust.	1.1	190.00	209.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the Rio Rancho Loan file for use by the liquidating trust.	0.7	190.00	133.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the Old City/Lake Helen Loan file for use by the liquidating trust.	1.0	190.00	190.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the La Hacienda/ISCC Loan file for use by the liquidating trust.	2.9	190.00	551.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the HFAM Monaco Loan file for use by the liquidating trust.	0.5	190.00	95.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the West Hills Park Loan file for use by the liquidating trust.	2.1	190.00	399.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the HFAM Asylum Loan file for use by the liquidating trust.	0.9	190.00	171.00
Markin, Eric	02/13/07	Scan and archive all documents contained in the HFAM Clear Lake Loan file for use by the liquidating trust.	1.5	190.00	285.00
Tonn, Jeremiah	02/13/07	Prepare documents related to closed loan files - J thru L.	3.1	190.00	589.00
Tonn, Jeremiah	02/13/07	Prepare documents related to closed loan files - M thru O.	2.9	190.00	551.00

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Name	Date	Description	Hours	Rate	Fees
Tonn, Jeremiah	02/13/07	Prepare documents related to closed loan files - P thru S.	2.9	190.00	551.00
Tonn, Jeremiah	02/13/07	Prepare documents related to closed loan files - T thru Z.	2.1	190.00	399.00
Cadwell, Kristin	02/14/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	1.0	190.00	190.00
Cadwell, Kristin	02/14/07	Edit and revise Master USA Commercial Mortgage Document Inventory Database for spelling and formatting.	0.5	190.00	95.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to miscellaneous non-Debtor accounting documents (all years).	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to Loans and Loan Servicing miscellaneous.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2005 and 2006 miscellaneous accounting records.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2003 and 2004 Loan Servicing documents.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2000 income, deposits and check copies.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2003 - 1099 and 2002 1099.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2000 miscellaneous accounting documents.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2003 GL, financial statements, and checks.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 1997, 1998, and 1999 tax returns.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to tax documents, payments to Shareholders, and Investor withdrawals.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to Diversified Trust Deed Fund Loan Servicing files.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to First Trust Deed Fund Loan Servicing documents.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to tax returns (1997 - 2006) and Debtor deposit slips (Debtor Entities).	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to closed Loan files.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to check stubs, and ACH Summary Reports.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare Broker documents relating to miscellaneous Broker Marketing Material.	0.6	330.00	198.00
Fillip, Kasey	02/14/07	Prepare Broker documents relating to Loan profiles.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare Loan Servicing documents relating to check copies (Oct. 2005 - March 2006).	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare Loan Servicing documents relating to check copies (Jan 2004 - Oct. 2005).	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare Loan Servicing documents relating to check copies: Jan. - Feb. 2006 and deposit records.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare Loan Servicing documents relating to Diversified Trust Deed Fund 2003 K-1s and CD of Diversified Trust Deed Fund K-1's for 2000-2004.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare Loan Servicing documents relating to Diversified Trust Deed Fund Loan Servicing documents.	0.5	330.00	165.00
Haftl, Michael	02/14/07	Review status of loan document transition activities.	0.2	530.00	106.00
Markin, Eric	02/14/07	Scan and archive all documents contained in the Harbor Georgetown Loan file for use by the liquidating trust.	2.1	190.00	399.00
Markin, Eric	02/14/07	Scan and archive all documents contained in the Charlevoix Loan file for use by the liquidating trust.	1.4	190.00	266.00
Markin, Eric	02/14/07	Scan and archive all documents contained in the Oak Mesa Loan file for use by the liquidating trust.	0.9	190.00	171.00

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Name	Date	Description	Hours	Rate	Fees
Markin, Eric	02/14/07	Scan and archive all documents contained in the HFAM Clear Lake LLC Loan file for use by the liquidating trust.	3.1	190.00	589.00
Tonn, Jeremiah	02/14/07	Organize and archive accounting files - 2005 journal entries and miscellaneous documents.	3.1	190.00	589.00
Tonn, Jeremiah	02/14/07	Organize and archive accounting files - 2006 journal entries and miscellaneous documents.	2.9	190.00	551.00
Tonn, Jeremiah	02/14/07	Organize and archive Broker files.	3.1	190.00	589.00
Cadwell, Kristin	02/15/07	Edit and revise Master USA Commercial Mortgage Document Inventory Database for spelling and formatting.	0.5	190.00	95.00
Cheng, Patrick	02/15/07	Review document request from the government officials for documents yet to be produced.	0.7	560.00	392.00
Cheng, Patrick	02/15/07	Review updated catalogue of documents at the Debtors' offices and search for existence of documents that are being requested by the government officials.	0.6	560.00	336.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to check copies for USA Commercial Mortgage Collection Trust Account.	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to USA Securities, LLC - Brokerage Statements, NASD Review of Advertising and Sales Material.	0.5	330.00	165.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to assignments documentation.	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (A-B).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (C-Do).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (Du-Gi).	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (Gi-H).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (I-Le).	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (Li-M).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (N-P).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (Ri-Sm).	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (Sm-T).	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor files for First Trust Deed Fund (U-Z).	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to miscellaneous Loan Servicing documents for Controller Office.	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to USA Securities - Office Compliance and Administration.	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Employment files (A-Z) includes U-4 & U-5 forms.	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to USA Securities, LLC - Administrative and Compliance documents (2003).	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Investor 2006 accounting documents.	0.4	330.00	132.00
Fillip, Kasey	02/15/07	Prepare Loan Servicing documents relating to Borrower 2006 accounting documents.	0.3	330.00	99.00
Fillip, Kasey	02/15/07	Prepare accounting documents relating to 2005: wires, and Investment Fund Reports.	0.4	330.00	132.00
Markin, Eric	02/15/07	Index and archive Faisal Office (CIO).	0.6	190.00	114.00
Tonn, Jeremiah	02/15/07	Organize and archive accounting documents - First Trust Deed Fund Loan Servicing.	2.1	190.00	399.00
Tonn, Jeremiah	02/15/07	Scan various Loan Servicing documents.	3.2	190.00	608.00

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Name	Date	Description	Hours	Rate	Fees
Tonn, Jeremiah	02/15/07	Organize various Loan Servicing documents.	2.7	190.00	513.00
Cadwell, Kristin	02/20/07	Edit and revise Master USA Commercial Mortgage Document Inventory Database for spelling and formatting.	1.9	190.00	361.00
Cadwell, Kristin	02/20/07	Organize and assemble motions, orders and other Court related documents received by mail.	2.6	190.00	494.00
Cadwell, Kristin	02/20/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	1.8	190.00	342.00
Cadwell, Kristin	02/20/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.9	190.00	551.00
Cheng, Patrick	02/20/07	Review indices of documents at the Debtors' office for inclusion in the production to the government officials.	0.4	560.00	224.00
Cheng, Patrick	02/20/07	Review documents at the Debtors' office for inclusion in the production to the government officials.	3.3	560.00	1,848.00
Cadwell, Kristin	02/21/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	3.5	190.00	665.00
Cadwell, Kristin	02/21/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	3.6	190.00	684.00
Cadwell, Kristin	02/22/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	3.7	190.00	703.00
Cadwell, Kristin	02/23/07	Begin numbering archives of legal, underwriting, loan proposals, and insurance documents for inventory purposes.	2.3	190.00	437.00
Cadwell, Kristin	02/23/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	0.8	190.00	152.00
Cadwell, Kristin	02/23/07	Locate and assemble client background and structure documents needed by RQN attorneys.	2.2	190.00	418.00
Cadwell, Kristin	02/23/07	Continue to locate and assemble client background/structure documents needed by RQN attorneys.	2.5	190.00	475.00
Cadwell, Kristin	02/23/07	Organize and assemble documents related to client background and structure as needed by RQN attorneys.	2.7	190.00	513.00
Cheng, Patrick	02/24/07	Review document request from the authorities and prepare an outstanding items list for retrieval and continuing production.	1.6	560.00	896.00
Cadwell, Kristin	02/26/07	Continue to number archives of legal, underwriting, loan proposals, insurance documents for inventory purposes.	2.0	190.00	380.00
Cadwell, Kristin	02/26/07	Inventory archives of loan documents in the filed room for related to all Debtor loans.	2.7	190.00	513.00
Cadwell, Kristin	02/26/07	Inventory archives of loan documents in the filed room for related to all Debtor loans.	1.6	190.00	304.00
Cadwell, Kristin	02/26/07	Number archives containing USA Commercial Mortgage legal documents.	1.4	190.00	266.00
Cadwell, Kristin	02/26/07	Enter archive numbers into Master USA Commercial Mortgage Document Inventory Database.	3.1	190.00	589.00
Allison, Tom	02/27/07	Review remaining USA Capital issues for this week with R. Koe (MFIM).	0.5	650.00	325.00
Cadwell, Kristin	02/27/07	Organize and obtain documents for the financial advisors to the Diversified Trust Deed Fund - loan documents for BySynergy, and Diversified Trust Deed Fund subscription agreements.	2.5	190.00	475.00
Cadwell, Kristin	02/27/07	Review list of appellants for duplication of names.	2.6	190.00	494.00
Cadwell, Kristin	02/27/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.1	190.00	399.00
Cadwell, Kristin	02/27/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	3.9	190.00	741.00

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	02/27/07	Review various documents prepared by the Debtors prior to their production to the government officials.	1.4	560.00	784.00
Cheng, Patrick	02/27/07	Manage the production of document requested by the authorities by myriad telephone and e-mail correspondences with staff at the Debtors' office in Las Vegas.	2.1	560.00	1,176.00
Cheng, Patrick	02/27/07	Continue reviewing various documents prepared by the Debtors prior to their production to the government officials.	1.9	560.00	1,064.00
Koe, Robert	02/27/07	Review remaining USA Capital issues for this week with T. Allison (MFIM).	0.5	650.00	325.00
Steele, Sarah	02/27/07	Analyze outstanding information requests.	1.1	430.00	473.00
Cadwell, Kristin	02/28/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	1.5	190.00	285.00
Cadwell, Kristin	02/28/07	Scan S. Smith (MFIM) Declaration and organize support for.	0.4	190.00	76.00
Cadwell, Kristin	02/28/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	3.4	190.00	646.00
Cadwell, Kristin	02/28/07	Continue to update USA Commercial Mortgage Document Inventory Master Database with inventory sheets of new archives as they are completed.	2.7	190.00	513.00
Cheng, Patrick	02/28/07	Manage process of producing documents in response to the request from the government officials.	3.3	560.00	1,848.00
Cheng, Patrick	02/28/07	Continue managing process of producing documents in response to the request from the government officials.	1.4	560.00	784.00
Total Case Administration			<u>330.5</u>		<u>\$ 79,378.00</u>

March 1, 2007 through March 12, 2007

Cadwell, Kristin	03/01/07	Archive and update master document inventory.	2.5	\$ 190.00	\$ 475.00
Cadwell, Kristin	03/01/07	Update and edit document inventory sheets as documents are removed or shifted for various financial advisors and/or attorney research purposes.	2.1	\$ 190.00	\$ 399.00
Cadwell, Kristin	03/01/07	Archive and update master document inventory.	3.4	\$ 190.00	\$ 646.00
Cheng, Patrick	03/01/07	Manage the production of files requested by the government officials via telephone and e-mail correspondence with legal duplication services.	0.4	\$ 560.00	\$ 224.00
Cheng, Patrick	03/01/07	Manage production of government official requested files by corresponding with A. Kimbrough (USACM).	0.2	\$ 560.00	\$ 112.00
Tan, Ching Wei	03/01/07	Analyze MFIM invoice payment schedule.	1.3	\$ 490.00	\$ 637.00
Cadwell, Kristin	03/02/07	Verify and obtain direct lender addresses who had outstanding checks in the collection account.	2.5	\$ 190.00	\$ 475.00
Cheng, Patrick	03/02/07	Review tracking log of production of authority-requested files were complete.	0.5	\$ 560.00	\$ 280.00
Cheng, Patrick	03/06/07	Conduct myriad correspondence with A. Kimbrough (USACM) and L. Pimentel (Bay City Legal) regarding the returning of files from reproduction and forwarding the copies to the government officials and RQN.	0.4	\$ 560.00	\$ 224.00
Cadwell, Kristin	03/07/07	Update master Document Inventory with recently numbered boxes.	0.3	\$ 190.00	\$ 57.00
Cadwell, Kristin	03/12/07	Archive #667 - #748 and update master document inventory.	3.7	\$ 190.00	\$ 703.00
Total Case Administration			<u>17.3</u>		<u>\$ 4,232.00</u>

EXHIBIT E26

USA Commercial Mortgage Company, et al.
 Case Administration
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
		Total Hours and Fees for Case Administration from April 13, 2006 through March 12, 2007	910.4		\$ 282,490.00
		USA Commercial Mortgage Company	50%	\$	141,245.00
		USA Capital Diversified Trust Deed Fund, LLC	20%	\$	56,498.00
		USA Capital First Trust Deed Fund, LLC	20%	\$	56,498.00
		USA Capital Realty Advisors, LLC	5%	\$	14,124.50
		USA Securities, LLC	5%	\$	14,124.50
				\$	282,490.00
		USA Commercial Mortgage Company	50%		455.2
		USA Capital Diversified Trust Deed Fund, LLC	20%		182.1
		USA Capital First Trust Deed Fund, LLC	20%		182.1
		USA Capital Realty Advisors, LLC	5%		45.5
		USA Securities, LLC	5%		45.5
					910.4